EXHIBIT 12

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October 19, 2007.

YIA FIRST CLASS MAIL: CERTIFIED MAIL: RETURN RECEIPT REQUESTED:

Chief David R. Hall Town and Village of Harrison Police, Department 650 North Street Harrison, NY 10528

Re: Recording of Police Officers and the Public

Dear Chief Hall:

As you know, this office represents the Town of Harrison Policeman's Association, Inc. and, as such, we are writing regarding the above referenced matter.

We have been informed by several members of the iPBA that the 911 recording system in and around the front desk of headquarters is recording conversations of both the police officers and anyone else that might be in the area, i.e. the general public. Apparently, whether malfunctioning or not, the system currently goes on by any noise activation, not just 911 telephone calls and continues to run after the telephone call ends. As a result, conversations of officers, or anyone else who happens to be in the desk area, are being recorded. I am bringing this to your attention so that it can be corrected as I am sure that it is being done in error.

Thank you for your assistance I this matter. Should you wish to discuss this further, please do not

besitate to contact me

Gregory Kuczinski

GK/go

ce: Ralph Tancredi, PBA President Jonathan D. Kraut, Esq.